

**UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

COIM USA, INC.,

Plaintiff,

v.

SJOBRAND, INC.,

Defendant.

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CIVIL ACTION NO. 3:21-CV-02736-E

**APPENDIX IN SUPPORT OF PLAINTIFF COIM USA, INC.'S
MOTION FOR SUMMARY JUDGMENT**

<u>EXHIBIT</u>	<u>DOCUMENT</u>	<u>PAGE</u>
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Respectfully submitted,

/s/ Oleg V. Nudelman
OLEG V. NUDELMAN
onudelman@thompsonhorton.com
State Bar No. 24099473

KEISHA N. CRANE
kcrane@thompsonhorton.com
State Bar No. 24100288

THOMPSON & HORTON LLP
500 North Akard Street, Suite 3150
Dallas, Texas 75201
(972) 853-5115 – Telephone
(972) 692-8991 – Facsimile

JERROLD S. KULBACK
jkulback@archerlaw.com
Admitted Pro Hac Vice

ARCHER & GREINER, P.C.
Three Logan Square, Suite 3500

1717 Arch Street
Philadelphia, PA 19103
(215) 246-3162 – Telephone
(215) 963-9999 – Facsimile

Attorneys for Plaintiff Coim USA, Inc.

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of this document has been served upon all counsel of record via the Court's electronic filing system on this 12th day of August, 2022.

Paul Hammer
Charles Murnane
Barron & Newburger PC
7320 N. MoPac Expwy., Suite 400
Austin, Texas 78731
phammer@bn-lawyers.com
cmurnane@bn-lawyers.com

/s/ Oleg V. Nudelman
OLEG V. NUDELMAN

**UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

COIM USA, INC.,

Plaintiff,

v.

SJOBRAND, INC.,

Defendant.

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§
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CIVIL ACTION NO. 3:21-cv-02736-E

DECLARATION OF DARREN JOHNSON

STATE OF TEXAS

§
§
§

COUNTY OF HARRIS

1. My name is Darren Johnson. I am over the age of 18 and have never been convicted of any felony or any misdemeanor involving moral turpitude. I am fully competent to make this Declaration and, by virtue of my position as Imuthane Sales Manager with Coim USA, Inc. ("Coim"), I have personal knowledge of all facts stated herein, and state that they are all true and correct.

2. Coim develops, produces, and sells chemical specialty products, including polyurethane prepolymers for cast elastomers ("polyurethane products"). As an Imuthane Sales Manager with Coim, I have personal knowledge of SjoBrand Inc.'s ("SjoBrand"), orders for polyurethane products from Coim and Coim's delivery of said products.

3. From May 2021 to July 2021, SjoBrand made several product orders and received and accepted delivery of goods at its Ennis, Texas facility.

4. On or around May 6, 2021, Lynn Webster, then-Vice President of Operations for SjoBrand, communicated with me about SjoBrand's urethane conveyor roller business and to

express interest in purchasing polyurethane products from Coim as a component for SjoBrand's urethane conveyor roller manufacturing needs. In particular, Webster informed me that SjoBrand had recently signed a contract to supply Amazon.com Inc.'s ("Amazon") distribution centers with conveyor rollers. Webster also informed me that SjoBrand supplied conveyor rollers to Dallas Fort Worth International Airport and to Honeywell International Inc.'s safety and productivity solutions business called Transnorm. During that conversation, Webster placed SjoBrand's first order for polyurethane products with Coim.

5. On or around May 13, 2021, I visited SjoBrand's Ennis, Texas facility and met with Webster. Webster confirmed that SjoBrand had a contract with Amazon to produce urethane conveyor rollers and informed me that they would place an additional order the following day for polyurethane products.

In accordance with 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 11 day of August, 2022.


DARREN JOHNSON

**UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

COIM USA, INC.,

Plaintiff,

v.

SJOBRAND, INC.,

Defendant.

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§
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§
§
§
§
§

CIVIL ACTION NO. 3:21-cv-02736-E

DECLARATION OF DAVID JOSEPH

STATE OF NEW JERSEY

§

§

COUNTY OF GLOUCESTER

§

1. My name is David Joseph. I am over the age of 18 and have never been convicted of any felony or any misdemeanor involving moral turpitude. I am fully competent to make this Declaration and, by virtue of my position as Chief Financial Officer of Coim USA, Inc. (“Coim”), I have personal knowledge of all facts stated herein, and state that they are all true and correct.

2. As Coim’s Chief Financial Officer, I am a custodian of purchase orders, invoices, receipts for payments made to Coim, and receipts for credits issued by Coim. I also have personal knowledge of Coim’s business relationship with SjoBrand, Inc. (“SjoBrand”), Coim’s sale and delivery of goods to SjoBrand, and of SjoBrand’s failure to pay Coim for the goods delivered.

3. Coim develops, produces, and sells chemical specialty products, including polyurethane prepolymers for cast elastomers (“polyurethane products”). Beginning in May 2021, Coim and SjoBrand began a business relationship that involved buying and selling polyurethane products. SjoBrand ordered polyurethane products and Coim sold and delivered the products to SjoBrand.

4. From May through July 2021, Coim and SjoBrand engaged in several transactions, wherein Coim offered polyurethane products at specified prices, and SjoBrand accepted by ordering specific quantities. For each purchase order, Coim sent SjoBrand invoices that stated the products purchased, quantities, purchase prices, amount owed, and net 30- or net 60-days purchase terms. SjoBrand received all purchased and ordered products before making any payments and also received credit from Coim for any products returned.

5. In total, SjoBrand ordered and Coim delivered polyurethane products at a total cost of \$453,897.00 to SjoBrand's Ennis, Texas facility. SjoBrand made the following purchases from Coim:

- a. On May 10, 2021, SjoBrand bought 20,500 pounds of polyurethane products at a cost of \$44,275.00, with payment due on June 9, 2021. Attached hereto as **Exhibit 1** is a true and correct copy of Coim Invoice No. 21/SIN02656 for the May 10, 2021 purchase.
- b. On May 21, 2021, SjoBrand bought 1,800 pounds of polyurethane products at a cost of \$3,870.00, with payment due on June 20, 2021. Attached hereto as **Exhibit 2** is a true and correct copy of Coim Invoice No. 21/SIN02913 for this May 21, 2021 purchase.
- c. On May 21, 2021, SjoBrand also bought 26,800 pounds of polyurethane products at a cost of \$57,620.00, with payment due on June 20, 2021. Attached hereto as **Exhibit 3** is a true and correct copy of Coim Invoice No. 21/SIN02914 for this May 21, 2021 purchase.
- d. On June 1, 2021, SjoBrand bought 38,000 pounds of polyurethane products at a cost of \$82,075.00, with payment due on July 1, 2021. Attached hereto as **Exhibit 4** is a true and correct copy of Coim Invoice No. 21/SIN03136 for the June 1, 2021 purchase.
- e. On June 3, 2021, SjoBrand bought 29,500 pounds of polyurethane products at a cost of \$63,425.00, with payment due on July 3, 2021. Attached hereto as **Exhibit 5** is a true and correct copy of Coim Invoice No. 21/SIN03181 for the June 3, 2021 purchase.
- f. On June 11, 2021, SjoBrand bought 28,200 pounds of polyurethane products at a cost of \$61,710.00, with payment due on July 11, 2021. Attached hereto as **Exhibit 6** is a true and correct copy of Coim Invoice No. 21/SIN03363 for the June 11, 2021 purchase.

- g. On June 18, 2021, SjoBrand bought 12,700 pounds of polyurethane products at a cost of \$28,885.00, with payment due on July 18, 2021. Attached hereto as **Exhibit 7** is a true and correct copy of Coim Invoice No. 21/SIN03518 for the June 18, 2021 purchase.
- h. On June 21, 2021, SjoBrand bought 13,400 pounds of polyurethane products at a cost of \$31,370.00, with payment due on August 20, 2021. Attached hereto as **Exhibit 8** is a true and correct copy of Coim Invoice No. 21/SIN03545 for the June 21, 2021 purchase.
- i. On June 25, 2021, SjoBrand bought 1,764 pounds of polyurethane products at a cost of \$5,292.00, with payment due on August 24, 2021. Attached hereto as **Exhibit 9** is a true and correct copy of Coim Invoice No. 21/SIN03697 for the June 25, 2021 purchase.
- j. On July 2, 2021, SjoBrand bought 8,500 pounds of polyurethane products at a cost of \$19,125.00, with payment due on August 1, 2021. Attached hereto as **Exhibit 10** is a true and correct copy of Coim Invoice No. 21/SIN03867 for this July 2, 2021 purchase.
- k. On July 2, 2021, SjoBrand also bought 25,000 pounds of polyurethane products at a cost of \$56,250.00, with payment due on August 31, 2021. Attached hereto as **Exhibit 11** is a true and correct copy of Coim Invoice No. 21/SIN03871 for this July 2, 2021 purchase.

6. For each purchase order, SjoBrand received and accepted the goods at the time of each delivery and did not, at any time, provide Coim with a notice of rejection. Further, SjoBrand did not make any payments for the amounts due and owed to Coim.

7. On July 6, 2021, SjoBrand returned \$16,500.00 worth of polyurethane products to Coim, and Coim credited SjoBrand's account for that amount. Attached hereto as **Exhibit 12** is a true and correct copy of Coim Invoice No. 21/SCM00166 for this return of goods. On September 3, 2021, SjoBrand also returned \$131,477.00 worth of polyurethane products to Coim, and Coim credited SjoBrand's account for that amount. Attached hereto as **Exhibit 13** is a true and correct copy of Coim Invoice No. 21/SCM00194 for that return of goods. In total, Coim duly credited SjoBrand's account \$147,977.00 for all products returned to Coim.

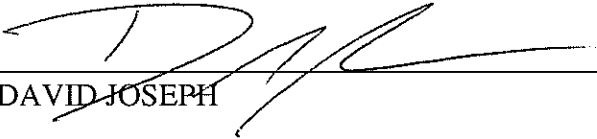
8. With credit for the products that SjoBrand returned, the balance due and owed to Coim is \$305,920.00. Attached hereto as **Exhibit 14** is a true and correct copy of Coim's Aged Accounts Receivable Report for SjoBrand's account with Coim, dated October 11, 2021, which accurately reflects the balance due on SjoBrand's account.

9. SjoBrand never made a single payment to Coim for any polyurethane products it purchased, accepted, and kept. SjoBrand has failed to pay the balance owed and due to Coim.

10. As Chief Financial Officer, I am a custodian of Coim USA, Inc. records kept and maintained with respect to Coim's sales of polyurethane products and am familiar with the manner in which such records are created and maintained by virtue of my duties and responsibilities. The Exhibits referenced in and attached to this Declaration are exact duplicates of the original records, except for any redactions of confidential bank account information. The Exhibits referenced in and attached to this Declaration are memoranda, reports, records, or data compilations of acts, events, conditions, opinions or diagnoses made at or near the time of each act, event, condition, opinion, or diagnosis and set forth by someone with knowledge, acting in the regular course of business. The Exhibits referenced in and attached to this Declaration are prepared in the course of Coim's regularly conducted business activity and maintained by Coim in the course of this regularly conducted business activity. It is the regular practice of Coim and the administrative team employed at Coim with regard to sales to make these types of records at or near the time each act, event, condition, opinion, or diagnosis set forth in the record occurred. The Exhibits attached to this Declaration were made by, or from information transmitted by, persons with knowledge of the matters set forth. It is the regularly conducted business activity of Coim to make these records. The Exhibits referenced in and attached to this Declaration are kept and maintained by Coim in the course of regularly conducted business activity.

In accordance with 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 11 day of August, 2022.



DAVID JOSEPH



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN02656
SO No. 21/SOR02851
PO No. 20115
Invoice Date 5/10/2021
Due date 6/9/2021
Terms: Net 30 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT
RECEIVING M-TH CLOSED FRIDAYS

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
G1785A0000-008	IMUTHANE® 17-85A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			16,500.00	LBS	2.15	35,475.00
			9210410654	16,500.00	LB		
G1895A0000-008	IMUTHANE® 18-95A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			4,000.00	LBS	2.20	8,800.00
			9210410799	4,000.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.

Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXXXXXX

Total USD 44,275.00
Tax Amount

Total USD 44,275.00

APP. 0008

EXHIBIT B-1

COIM 000001



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



Invoice No. 21/SIN02913
SO No. 21/SOR03017
PO No. 201155 REL2
Invoice Date 5/21/2021
Due date 6/20/2021
Terms: Net 30 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT
RECEIVING M-TH CLOSED FRIDAYS

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
GGR4500000-008	IMUCURE GR-45 450 LB T/H			1,800.00	LBS	2.15	3,870.00
	PLASTICIZERS, RESIN OR PLASTIC						
			9210560946	1,800.00	LB		
	CLASS 55						

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.
Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXX

Total USD 3,870.00
Tax Amount

Total USD 3,870.00

APP. 0009

EXHIBIT B-2

COIM 000002



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN02914
SO No. 21/SOR03058
PO No. 201158 REL1
Invoice Date 5/21/2021
Due date 6/20/2021
Terms: Net 30 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT
RECEIVING M-TH CLOSED FRIDAYS

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
GGR4500000-008	IMUCURE GR-45 450 LB T/H			1,800.00	LBS	2.15	3,870.00
	PLASTICIZERS, RESIN OR PLASTIC						
			9210560946	1,800.00	LB		
	CLASS 55						
G1785A0000-008	IMUTHANE® 17-85A 500 LB DRUM			25,000.00	LBS	2.15	53,750.00
	PLASTICIZERS, RESIN OR PLASTIC						
			9210510914	25,000.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.

Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXXXXXX

Total USD 57,620.00
Tax Amount

Total USD 57,620.00

APP. 0010

EXHIBIT B-3

COIM 000003



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN03136
SO No. 21/SOR03059
PO No. 201158 REL2
Invoice Date 6/1/2021
Due date 7/1/2021
Terms: Net 30 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
G1785A0000-008	IMUTHANE® 17-85A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			30,500.00	LBS	2.15	65,575.00
			9210510958	14,000.00	LB		
			9210510959	16,500.00	LB		
G1896A0000-008	IMUTHANE® 18-96A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			7,500.00	LBS	2.20	16,500.00
			9201201996	7,500.00	LB		
	CLASS 55						

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.
Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXXXXXX

Total USD 82,075.00
Tax Amount

Total USD 82,075.00

APP. 0011

EXHIBIT B-4

COIM 000004



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN03181
SO No. 21/SOR03062
PO No. 201159
Invoice Date 6/3/2021
Due date 7/3/2021
Terms: Net 30 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
G1785A0000-008	IMUTHANE® 17-85A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			29,500.00	LBS	2.15	63,425.00
			9210510959	5,000.00	LB		
			9210510961	24,500.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.

Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXXXXXX

Total USD 63,425.00
Tax Amount

Total USD 63,425.00

APP. 0012

EXHIBIT B-5

COIM 000005



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN03363
SO No. 21/SOR03261
PO No. 201216
Invoice Date 6/11/2021
Due date 7/11/2021
Terms: Net 30 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
GGR4500000-008	IMUCURE GR-45 450 LB T/H			2,700.00	LBS	2.55	6,885.00
	PLASTICIZERS, RESIN OR PLASTIC						
			9210460679	2,700.00	LB		
	CLASS 55						
G1785A0000-008	IMUTHANE® 17-85A 500 LB DRUM			25,500.00	LBS	2.15	54,825.00
	PLASTICIZERS, RESIN OR PLASTIC						
			9210611086	25,500.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.

Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXXXXXX

Total USD 61,710.00
Tax Amount

Total USD 61,710.00

APP. 0013

EXHIBIT B-6

COIM 000006



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN03518
SO No. 21/SOR03586
PO No. 201216 REL2
Invoice Date 6/18/2021
Due date 7/18/2021
Terms: Net 30 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
GGR4500000-008	IMUCURE GR-45 450 LB T/H			2,700.00	LBS	2.55	6,885.00
	PLASTICIZERS, RESIN OR PLASTIC		9210661095	2,700.00	LB		
	CLASS 55						
G1895A0000-008	IMUTHANE® 18-95A 500 LB DRUM			10,000.00	LBS	2.20	22,000.00
	PLASTICIZERS, RESIN OR PLASTIC		9210611092	10,000.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.

Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXXXXXX

Total USD 28,885.00
Tax Amount

Total USD 28,885.00

APP. 0014

EXHIBIT B-7

COIM 000007



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN03545
SO No. 21/SOR03737
PO No. 210651
Invoice Date 6/21/2021
Due date 8/20/2021
Terms: Net 60 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT
EMAIL INVOICES TO

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
G1895A0000-008	IMUTHANE® 18-95A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC		9210611092	8,000.00	LBS	2.20	17,600.00
GGR4500000-008	IMUCURE GR-45 450 LB T/H PLASTICIZERS, RESIN OR PLASTIC		9210661095	5,400.00	LBS	2.55	13,770.00
	CLASS 55			5,400.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.
Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXX

Total USD 31,370.00
Tax Amount

Total USD 31,370.00

APP. 0015

EXHIBIT B-8

COIM 000008



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN03697
SO No. 21/SOR03946
PO No. 210654
Invoice Date 6/25/2021
Due date 8/24/2021
Terms: Net 60 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT
EMAIL INVOICES TO

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
GR342LM000-200	IMUCIZER 342 LM 441 LB DRUM			1,764.00	LBS	3.00	5,292.00
	PLASTICIZERS, RESIN OR PLASTIC						
			221010028	1,764.00	LB		
	NMFC 149980	CLASS 55					

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.
Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXX

Total USD 5,292.00
Tax Amount

Total USD 5,292.00

APP. 0016

EXHIBIT B-9

COIM 000009



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN03867
SO No. 21/SOR03718
PO No. 201216 REL3
Invoice Date 7/2/2021
Due date 8/1/2021
Terms: Net 30 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
G1785A0000-008	IMUTHANE® 17-85A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			8,500.00	LBS	2.25	19,125.00
			9210611188	8,500.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.

Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXXXXXX

Total USD 19,125.00
Tax Amount

Total USD 19,125.00

APP. 0017

EXHIBIT B-10

COIM 000010



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN03871
SO No. 21/SOR03793
PO No. 210651 REL2
Invoice Date 7/2/2021
Due date 8/31/2021
Terms: Net 60 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT
EMAIL INVOICES TO

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
G1785A0000-008	IMUTHANE® 17-85A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			25,000.00	LBS	2.25	56,250.00
			9210611153	25,000.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.

Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXXXXXX

Total USD 56,250.00
Tax Amount

Total USD 56,250.00

APP. 0018

EXHIBIT B-11

COIM 000011



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599

**CREDIT**

Invoice No. 21/SCM00166
PO No. 21/SIN03136 / 201158
Invoice Date 7/6/2021
Due date 7/6/2021
Terms: Net 60 days

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
COIM USA, INC.
286 MANTUA GROVE RD
WEST DEPTFORD , NJ 08066
USA

Item No.	Description	DOT	Lot No.	Quantity U/M	Unit Price	Amount
G1896A0000-008	IMUTHANE® 18-96A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			7,500 LBS	2.20	16,500.00
	CLASS 55					

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Total USD 16,500.00
Tax Amount 0.00

Total USD 16,500.00

CA Registration No:

APP. 0019**EXHIBIT B-12****COIM 000012**



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599

**CREDIT**

Invoice No. 21/SCM00194
PO No. 21/SIN03871/
Invoice Date 9/3/2021
Due date 9/3/2021
Terms: Net 60 days

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
ADAMS W&D INC.
DIANA CARRIZALES
9838 EAST FREEWAY
HOUSTON, TX 77029
USA

Freight cost for Sjobrands to Adams – TQL - \$1250 / Pinnacle - \$1323 (1250 + 73
to clean their trailer as they made it a mess)
21/SIN03136 \$2.15 61 drums
21/SIN03871 \$2.25 50 drums *
21/SIN03181 \$2.15 59 drums
21/SIN03363 \$2.15 51 drums *
101 DRUMS CREDIT AT \$2.25 19 DRUMS CREDIT AT \$2.15

Item No.	Description	DOT	Lot No.	Quantity U/M	Unit Price	Amount
G1785A0000-008	IMUTHANE® 17-85A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			60,000 LBS	2.25	135,000.00
	FREIGHT CHARGE			1 EA	-2,573.00	-2,573.00
PRCADJ-DOM	FG IADJUST CREDIT PRICE TO \$2.15 FOR 19 DRUMS			9,500 LBS	-0.10	-950.00

Total USD 131,477.00
Tax Amount 0.00

Total USD 131,477.00

CA Registration No:

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

(Detail, aged as of October 11, 2021)

Aged by document date.

Customer: No.: C000566

No.	Name	Document		Aged Customer Balances					Doc. Curr.
		Type	Number	Balance Due	Current	8 - 14 Days	15 - 21 Days	Over 21 Days	
C000566	SJOBRANDS INC	Phone No.	972-898-0577	Contact	JIM SJOBERG				
					Payment Terms Code		60DAYS		
5/10/2021	Order 21/SOR02851	Invoice	21/SIN02656	44,275.00	0.00	0.00	0.00	44,275.00	
5/21/2021	Order 21/SOR03017	Invoice	21/SIN02913	3,870.00	0.00	0.00	0.00	3,870.00	
5/21/2021	Order 21/SOR03058	Invoice	21/SIN02914	57,620.00	0.00	0.00	0.00	57,620.00	
6/1/2021	Order 21/SOR03059	Invoice	21/SIN03136	82,075.00	0.00	0.00	0.00	82,075.00	
6/3/2021	Order 21/SOR03062	Invoice	21/SIN03181	63,425.00	0.00	0.00	0.00	63,425.00	
6/11/2021	Order 21/SOR03261	Invoice	21/SIN03363	61,710.00	0.00	0.00	0.00	61,710.00	
6/18/2021	Order 21/SOR03586	Invoice	21/SIN03518	28,885.00	0.00	0.00	0.00	28,885.00	
6/21/2021	Order 21/SOR03737	Invoice	21/SIN03545	31,370.00	0.00	0.00	0.00	31,370.00	
6/25/2021	Order 21/SOR03946	Invoice	21/SIN03697	5,292.00	0.00	0.00	0.00	5,292.00	
7/2/2021	Order 21/SOR03718	Invoice	21/SIN03867	19,125.00	0.00	0.00	0.00	19,125.00	
7/2/2021	Order 21/SOR03793	Invoice	21/SIN03871	56,250.00	0.00	0.00	0.00	56,250.00	
7/6/2021	Return Order 21/SRO00065	Credit	21/SCM00166	-16,500.00	0.00	0.00	0.00	-16,500.00	
9/3/2021	Return Order 21/SRO00082	Credit	21/SCM00194	-131,477.00	0.00	0.00	0.00	-131,477.00	
C000566	Total Amount Due			305,920.00	0.00	0.00	0.00	305,920.00	
		Credit Limit:		400,000	0.00%	0.00%	0.00%	100.00%	
	Report Total Amount Due (USD)			305,920.00	0.00	0.00	0.00	305,920.00	
					0.00%	0.00%	0.00%	100.00%	

**UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

COIM USA, INC.,

Plaintiff,

v.

SJOBRAND, INC.,

Defendant.

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CIVIL ACTION NO. 3:21-cv-02736-E

DECLARATION OF JERROLD KULBACK

STATE OF NEW JERSEY

§
§
§

COUNTY OF CAMDEN

1. My name is Jerrold S. Kulback. I am fully competent to make this Declaration and, by virtue of my position as a Partner at Archer & Greiner, P.C. and counsel for Plaintiff Coim USA, Inc., (“Coim”), I have personal knowledge of all facts stated herein, and state that they are all true and correct.

2. I am an attorney duly licensed to practice law in the Commonwealth of Pennsylvania and the State of New Jersey. I was admitted to the State Bar of Pennsylvania in 1999 and a member in good standing thereof. I was also admitted to the State Bar of New Jersey in 1999 and a member in good standing thereof. I was admitted to practice in the United States District Court for the Northern District of Texas *pro hac vice* for the purpose of this lawsuit.

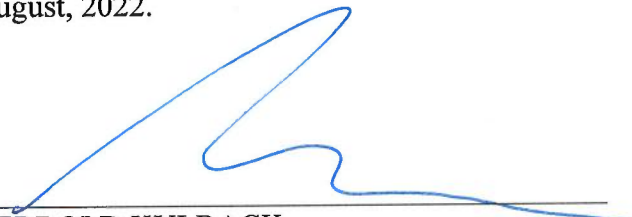
3. I have represented Coim in its dispute against SjoBrand, Inc. (“SjoBrand”), since 2021, including with respect to pre-litigation matters and litigation.

4. On August 30, 2021, I sent a letter to SjoBrand on behalf of Coim, advising that SjoBrand purchased product from Coim and failed to pay for it in accordance with the agreement

between the parties. The letter stated the then-outstanding balance of \$437,397.00 owed to Coim and attached a statement of the account. In the letter, Coim, demanded either immediate payment of \$437,397.00 or return of any unused product. Attached hereto as **Exhibit 1** is a true and correct copy of the demand letter I sent to SjoBrand, dated August 30, 2021.

In accordance with 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 11th day of August, 2022.



JERROLD KULBACK



Jerrold S. Kulback
Also Member of New Jersey Bar
jkulback@archerlaw.com
215-246-3162 (Ext. 5162) Direct
215-963-9999 Direct Fax

Archer & Greiner, P.C.
Three Logan Square
1717 Arch Street, Suite 3500
Philadelphia, PA 19103-2739
215-963-3300 Main
215-963-9999 Fax
www.archerlaw.com

August 30, 2021

VIA EMAIL (lynn@sjobrand.com)

SjoBrand Inc.
Attn: Lynn Webster, Vice President of Operations
1701 Oak Grove Road
Ennis, TX 75119

Re: Our client: COIM USA, Inc.
Amount Due: \$437,397.00

Dear Mr. Webster:

Our firm is counsel to COIM USA, Inc. ("Coim") We have been advised that SjoBrand Inc. ("SjoBrand") has purchased product from Coim that it has failed to pay for in accordance with the agreement between the parties. There is presently a balance due of \$437,397.00. A statement of the account is attached, and copies of the invoices will be provided upon request.

We have also discovered that SjoBrand is presently facing financing difficulties. This is contrary to the express representations that were made to Coim regarding SjoBrand's alleged procurement of new contracts, and an ability to timely pay for the product ordered from Coim. Coim believes that these were intentional misrepresentations that were made in order to induce Coim to extend terms to SjoBrand, at a time that SjoBrand knew or had reason to know it would not be able to pay for the product being purchased. This amounts to fraud upon Coim.

By this letter, Coim demands either immediate payment of \$437,397.00, or, pursuant to the Uniform Commercial Code, return of any unused product (for which appropriate credit will be given) and payment of the balance. Failure to comply with this letter will result in a complaint being filed by Coim against SjoBrand along with any and all individuals at SjoBrand, including yourself, who defrauded Coim.

SjoBrand Inc.

August 30, 2021

Page 2

Please contact me immediately to discuss how you intend to address this serious issue. Under the circumstances, your immediate attention to this matter is required. I strongly suggest that you consult with your own attorney.

This letter is sent in anticipation of litigation. All rights and remedies of Coim are reserved.

Very truly yours,

/s/ Jerrold Kulback

JERROLD S. KULBACK

JSK/md

Encl.

cc. COIM USA, Inc.

221924657v1

(Detail, aged as of August 26, 2021)

Aged by transaction date.

No.	Name	Document		Aged Customer Balances						Doc. Curr.
Trx Date	Description	Type	Number	Balance Due	Current	31 - 60 Days	61 - 90 Days	Over 90 Days		
C000566	SJOBRANDS INC		Phone No.	972-898-0577	Contact	JIM SJOBERG				
*** Over Limit ***			*** This			Payment Terms Code		60DAYS		
5/10/2021	Order 21/SOR02851	Invoice	21/SIN02656	44,275.00	0.00	0.00	0.00	44,275.00		
5/21/2021	Order 21/SOR03017	Invoice	21/SIN02913	3,870.00	0.00	0.00	0.00	3,870.00		
5/21/2021	Order 21/SOR03058	Invoice	21/SIN02914	57,620.00	0.00	0.00	0.00	57,620.00		
6/1/2021	Order 21/SOR03059	Invoice	21/SIN03136	82,075.00	0.00	0.00	82,075.00	0.00		
6/3/2021	Order 21/SOR03062	Invoice	21/SIN03181	63,425.00	0.00	0.00	63,425.00	0.00		
6/11/2021	Order 21/SOR03261	Invoice	21/SIN03363	61,710.00	0.00	0.00	61,710.00	0.00		
6/18/2021	Order 21/SOR03586	Invoice	21/SIN03518	28,885.00	0.00	0.00	28,885.00	0.00		
6/21/2021	Order 21/SOR03737	Invoice	21/SIN03545	31,370.00	0.00	0.00	31,370.00	0.00		
6/25/2021	Order 21/SOR03946	Invoice	21/SIN03697	5,292.00	0.00	0.00	5,292.00	0.00		
7/2/2021	Order 21/SOR03718	Invoice	21/SIN03867	19,125.00	0.00	19,125.00	0.00	0.00		
7/2/2021	Order 21/SOR03793	Invoice	21/SIN03871	56,250.00	0.00	56,250.00	0.00	0.00		
7/6/2021	Return Order 21/SRO00065	Credit	21/SCM00166	-16,500.00	0.00	-16,500.00	0.00	0.00		
C000566	Total Amount Due			437,397.00	0.00	58,875.00	272,757.00	105,765.00		
			Credit Limit	400,000	0.00%	13.46%	62.36%	24.18%		
Report Total Amount Due (USD)				437,397.00	0.00	58,875.00	272,757.00	105,765.00		
					0.00%	13.46%	62.36%	24.18%		

**UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

COIM USA, INC.,

Plaintiff,

v.

SJOBRAND, INC.,

Defendant.

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§

CIVIL ACTION NO. 3:21-cv-02736-E

DECLARATION OF OLEG NUDELMAN

STATE OF TEXAS

§
§
§

COUNTY OF DALLAS

1. My name is Oleg V. Nudelman. I am fully competent to make this Declaration and, by virtue of my position as a Partner at Thompson & Horton LLP and counsel for Plaintiff Coim USA, Inc. (“Coim”), I have personal knowledge of all facts stated herein, and state that they are all true and correct.

2. I am an attorney duly licensed to practice law in the State of Texas. I was admitted to the State Bar of Texas in 2016 and a member in good standing thereof. I have practiced law since 2009 and was previously licensed to practice law in Pennsylvania and New Jersey. I have also been admitted to practice law in the United States Court of Appeals for the Fifth Circuit and the United States District Court for the Northern District of Texas.

3. I have represented Coim in its lawsuit against SjoBrand, Inc. (“SjoBrand”), since October 2021, including with respect to discovery in this litigation.

4. On November 3, 2021, Coim filed this lawsuit to recover funds that are long overdue and owed for the goods it sold to SjoBrand.

5. SjoBrand answered the Complaint on December 17, 2021.

6. On May 25, 2022, Coim served SjoBrand with written discovery requests, including Requests for Admissions, Interrogatories, and Requests for Production. Under the Federal Rules of Civil Procedure, SjoBrand's deadline to respond to Coim's discovery requests was June 24, 2022. Attached hereto as **Exhibit 1** is a true and correct copy of Coim's Request for Admissions to SjoBrand, dated May 25, 2022.

7. On June 22, 2022, counsel for SjoBrand requested an extension of time through July 24, 2022 to respond to Coim's pending discovery requests. Coim agreed to this extension request. Attached hereto as **Exhibit 2** is a true and correct copy of a June 22, 2022 email exchange, on which I was copied, between counsel for Coim and SjoBrand confirming the extension of time on SjoBrand's discovery responses through July 24, 2022.

8. Despite receiving the extension through July 24, 2022, SjoBrand failed to respond to any of the discovery requests, including Coim's Request for Admissions, by that extended deadline. SjoBrand did not request an additional extension of time to furnish discovery responses or otherwise communicate with Coim with regard to them.

In accordance with 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 9th day of August, 2022.



OLEG NUDELMAN

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

COIM USA, INC.,

Plaintiff,

v.

Civil Action No. 3:21-cv-02736-E

SJOBRAND, INC.,

Defendant.

**PLAINTIFF COIM USA, INC.'S FIRST REQUEST FOR ADMISSIONS
TO DEFENDANT SJOBRAND, INC.**

TO: Defendant, SjoBrand, Inc., by and through its attorneys of record Charles I. Murnane and Paul Hammer, Barron & Newburger, P.C., 7320 N. MoPac Expy, Suite 400, Austin, Texas 78731.

Please take notice that under Rules 26 and 36 of the Federal Rules of Civil Procedure, Plaintiff Coim USA, Inc. ("Coim") requests that you furnish responses to the following Request for Admissions, separately and fully, in writing and under oath, within 30 days after service in compliance with the Federal Rules of Civil Procedure.

**I.
DEFINITIONS AND INSTRUCTIONS**

1. To the extent provided by the Federal Rules of Civil Procedure, these discovery requests are intended to be continuing in nature. You are required to supplement your responses when appropriate or necessary.

2. Each of the matters of which an admission is requested shall be deemed admitted unless you either deny specifically the matters of which an admission is requested or set forth in detail the reasons why you cannot truthfully admit or deny these matters following reasonable inquiry.

3. When good faith requires that you qualify an answer or deny only a part of a matter, the answer must specify the part admitted and qualify or deny the rest.

4. You may assert lack of knowledge or information as a reason for failing to admit or deny only if you state that you have made reasonable inquiry and that the information you know or can readily obtain is insufficient to enable you to admit or deny.

5. The terms “Plaintiff” “or “Coim” shall mean Coim USA, Inc., including its employees, officers, directors, agents, and attorneys.

6. The terms “You,” “Your,” “SjoBrand,” or “Defendant” shall mean SjoBrand, Inc., including its present and former employees, officers, directors, agents, and attorneys.

7. The term “Lawsuit” shall mean the lawsuit that Coim filed in the United States District Court for the Northern District of Texas, Dallas Division, Civil Action No. 3:21-cv-02736-E.

8. Unless otherwise noted, the term “Complaint” refers to “Plaintiff’s Original Complaint,” ECF No. 1 in the Lawsuit, dated November 3, 2021, and any subsequent amendments or supplements thereto.

9. The term “person” includes natural persons, corporations, partnerships, joint venturers, unincorporated associations, trusts, government entities and all other legal entities.

10. The term “communication” or “communicated” shall mean any oral or written utterance, gesture, notation, or statement of any nature whatsoever, by or to whomsoever made, including, but not limited to, correspondence, e-mails, text messages, voicemails or any other form of electronic utterance, conversations, dialogues, discussions, interviews, consultations, agreements, and other understandings, between two or more persons.

11. The term “document” shall be used in its broadest sense and mean written, printed, typed, recorded, electronic or graphic matter of every kind or description, both originals and copies, and all attachments and appendices thereto. This request includes all documents or materials available by computer disk, electronic mail, or any manner of computer file, storage or memory. If the information is kept in a computer or informational storage or retrieval system, the term also includes codes and programming instructions and other materials necessary to understand such systems. The term includes but is not limited to: calendars, checkbooks, agendas, agreements, analyses, bills, invoices, records of obligations and expenditures, corporate bylaws and charters, correspondence, electronic mail, diaries, files, legal documents, financial documents including balance sheets and profit and loss statements, letters, memoranda, recordings of telephone or in-person conferences, manuals, books, press releases, purchase orders, records, schedules, memos of interviews, evaluations, written reports of tests or experiments, public relations releases, telegrams, teletypes, work papers, drafts of documents, photographs, sound recordings, film, audio and video tapes, written materials posted on a password protected or private Internet site, text messages, instant messages, postings on social networking sites such as Facebook, Myspace, Twitter, and LinkedIn, and all other writings whose contents relate to the subject matter of the discovery request. Any electronic or magnetic data is to be produced, when available, in native electronic format.

12 The term “relating” or “related” shall mean consisting of, referring to, reflecting, supporting, prepared in connection with, used in preparation for, or being in any way legally, logically, or factually connected with the matter discussed.

13 The term “concerning” shall mean relating to, referring to, describing, evidencing, or constituting.

14 Wherever the word “including” appears, the meaning intended is “including, but not limited to.”

15 The plural includes the singular and vice versa.

16 The masculine includes the feminine and vice versa.

17 Unless otherwise requested, the relevant time period for these requests is January 1, 2021 to the present.

II. REQUEST FOR ADMISSIONS

REQUEST FOR ADMISSION NO. 1: Admit that **Exhibit A** is a true and correct copy of the invoice for 20,500 pounds of polyurethane prepolymers for cast elastomers that You purchased from Coim on May 10, 2021 for \$44,275.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 2: Admit that You received the 20,500 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit A** that You purchased from Coim on May 10, 2021 for \$44,275.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 3: Admit that You did not provide a notice of rejection for the 20,500 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit A** that You purchased from Coim on May 10, 2021 for \$44,275.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 4: Admit that **Exhibit B** is a true and correct copy of the invoice for 1,800 pounds of polyurethane prepolymers for cast elastomers that You purchased from Coim on May 21, 2021 for \$3,870.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 5: Admit that You received the 1,800 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit B** that You purchased from Coim on May 21, 2021 for \$3,870.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 6: Admit that You did not provide a notice of rejection for the 1,800 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit B** that You purchased from Coim on May 21, 2021 for \$3,870.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 7: Admit that **Exhibit C** is a true and correct copy of the invoice for 26,800 pounds of polyurethane prepolymers for cast elastomers that You purchased from Coim on May 21, 2021 for \$57,620.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 8: Admit that You received the 26,800 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit C** that You purchased from Coim on May 21, 2021 for \$57,620.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 9: Admit that You did not provide a notice of rejection for the 26,800 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit C** that You purchased from Coim on May 21, 2021 for \$57,620.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 10: Admit that **Exhibit D** is a true and correct copy of the invoice for 38,000 pounds of polyurethane prepolymers for cast elastomers that You purchased from Coim on June 1, 2021 for \$82,075.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 11: Admit that You received the 38,000 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit D** that You purchased from Coim on June 1, 2021 for \$82,075.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 12: Admit that You did not provide a notice of rejection for the 38,000 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit D** that You purchased from Coim on June 1, 2021 for \$82,075.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 13: Admit that **Exhibit E** is a true and correct copy of the invoice for 29,500 pounds of polyurethane prepolymers for cast elastomers that You purchased from Coim on June 3, 2021 for \$63,425.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 14: Admit that You received the 29,500 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit E** that You purchased from Coim on June 3, 2021 for \$63,425.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 15: Admit that You did not provide a notice of rejection for the 29,500 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit E** that You purchased from Coim on June 3, 2021 for \$63,425.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 16: Admit that **Exhibit F** is a true and correct copy of the invoice for 28,200 pounds of polyurethane prepolymers for cast elastomers that You purchased from Coim on June 11, 2021 for \$61,710.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 17: Admit that You received the 28,200 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit F** that You purchased from Coim on June 11, 2021 for \$61,710.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 18: Admit that You did not provide a notice of rejection for the 28,200 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit F** that You purchased from Coim on June 11, 2021 for \$61,710.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 19: Admit that **Exhibit G** is a true and correct copy of the invoice for 12,700 pounds of polyurethane prepolymers for cast elastomers that You purchased from Coim on June 18, 2021 for \$28,885.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 20: Admit that You received the 12,700 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit G** that You purchased from Coim on June 18, 2021 for \$28,885.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 21: Admit that You did not provide a notice of rejection for the 12,700 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit G** that You purchased from Coim on June 18, 2021 for \$28,885.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 22: Admit that **Exhibit H** is a true and correct copy of the invoice for 13,400 pounds of polyurethane prepolymers for cast elastomers that You purchased from Coim on June 21, 2021 for \$31,370.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 23: Admit that You received the 13,400 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit H** that You purchased from Coim on June 21, 2021 for \$31,370.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 24: Admit that You did not provide a notice of rejection for the 13,400 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit H** that You purchased from Coim on June 21, 2021 for \$31,370.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 25: Admit that **Exhibit I** is a true and correct copy of the invoice for 1,764 pounds of polyurethane prepolymers for cast elastomers that You purchased from Coim on June 25, 2021 for \$5,292.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 26: Admit that You received the 1,764 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit I** that You purchased from Coim on June 25, 2021 for \$5,292.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 27: Admit that You did not provide a notice of rejection for the 1,764 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit I** that You purchased from Coim on June 25, 2021 for \$5,292.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 28: Admit that **Exhibit J** is a true and correct copy of the invoice for 8,500 pounds of polyurethane prepolymers for cast elastomers that You purchased from Coim on July 2, 2021 for \$19,125.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 29: Admit that You received the 8,500 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit J** that You purchased from Coim on July 2, 2021 for \$19,125.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 30: Admit that You did not provide a notice of rejection for the 8,500 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit J** that You purchased from Coim on July 2, 2021 for \$19,125.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 31: Admit that **Exhibit K** is a true and correct copy of the invoice for 25,000 pounds of polyurethane prepolymers for cast elastomers that You purchased from Coim on July 2, 2021 for \$56,250.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 32: Admit that You received the 25,000 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit K** that You purchased from Coim on July 2, 2021 for \$56,250.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 33: Admit that You did not provide a notice of rejection for the 25,000 pounds of polyurethane prepolymers for cast elastomers referenced in **Exhibit K** that You purchased from Coim on July 2, 2021 for \$56,250.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 34: Admit that, in total, Coim sold and delivered to You polyurethane prepolymers for cast elastomers valued at \$453,897.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 35: Admit that, in total, You returned polyurethane prepolymers for cast elastomers valued at approximately \$147,977.00 to Coim.

RESPONSE:

REQUEST FOR ADMISSION NO. 36: Admit that, in total, You received a credit of \$147,977.00 for polyurethane prepolymers for cast elastomers returned to Coim.

RESPONSE:

REQUEST FOR ADMISSION NO. 37: Admit that SjoBrand has not paid Coim all balances due for the goods it has purchased and received.

RESPONSE:

REQUEST FOR ADMISSION NO. 38: Admit that SjoBrand is aware that money was owed to Coim for the goods it has purchased and received.

RESPONSE:

REQUEST FOR ADMISSION NO. 39: Admit that You owe Coim \$305,920.00 for goods that You purchased and received from Coim.

RESPONSE:

REQUEST FOR ADMISSION NO. 40: Admit that Coim furnished You with goods valued at \$453,897.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 41: Admit that Coim charged You \$453,897.00 for the goods.

RESPONSE:

REQUEST FOR ADMISSION NO. 42: Admit that Coim expected to be paid for the goods furnished to You.

RESPONSE:

REQUEST FOR ADMISSION NO. 43: Admit that You accepted, used, and enjoyed the goods valued at \$453,897.00.

RESPONSE:

REQUEST FOR ADMISSION NO. 44: Admit that Coim owes no further obligation to SjoBrand.

RESPONSE:

REQUEST FOR ADMISSION NO. 45: Admit that SjoBrand is the only entity responsible for paying for the goods that SjoBrand purchased and received from Coim.

RESPONSE:

REQUEST FOR ADMISSION NO. 46: Admit that Lynn Webster served as Vice President of Operations for SjoBrand during the time period that SjoBrand ordered and received goods from Coim.

RESPONSE:

REQUEST FOR ADMISSION NO. 47: Admit that Melissa Webster currently serves as Operations Manager for SjoBrand and served in this role during the time period that SjoBrand ordered and received goods from Coim.

RESPONSE:

REQUEST FOR ADMISSION NO. 48: Admit that Tina Guess served as Purchasing Manager for SjoBrand during the time period that SjoBrand ordered and received goods from Coim.

RESPONSE:

REQUEST FOR ADMISSION NO. 49: Admit that Jeff Sjoberg currently serves as Vice President of Sales for SjoBrand and served in this role during the time period that SjoBrand ordered and received goods from Coim.

RESPONSE:

REQUEST FOR ADMISSION NO. 50: Admit that **Exhibit L** is a true and correct copy of the letter dated August 30, 2021, that Coim presented to SjoBrand as a claim for payment.

RESPONSE:

REQUEST FOR ADMISSION NO. 51: Admit that SjoBrand has not tendered payment to Coim for the just amount owed.

RESPONSE:

Respectfully submitted,

/s/ Oleg V. Nudelman

OLEG V. NUDELMAN

onudelman@thompsonhorton.com

Texas State Bar No. 24099473

KEISHA N. CRANE

kcrane@thompsonhorton.com

Texas State Bar No. 24100288

THOMPSON & HORTON LLP

500 North Akard Street, Suite 3150

Dallas, Texas 75201

(972) 853-5115 – Telephone

(972) 692-8991 – Facsimile

JERROLD S. KULBACK

jkulback@archerlaw.com

Admitted Pro Hac Vice

ARCHER & GREINER, P.C.

Three Logan Square, Suite 3500

1717 Arch Street

Philadelphia, PA 19103

(215) 246-3162 – Telephone

(215) 963-9999 – Facsimile

Attorneys for Plaintiff Coim USA, Inc

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of this document has been served upon all parties via email on this 25th day of May, 2022.

Paul Hammer
Charles Murnane
Barron & Newburger PC
7320 N. MoPac Expwy., Suite 400
Austin, Texas 78731
phammer@bn-lawyers.com
cmurnane@bn-lawyers.com

/s/ Oleg V. Nudelman
OLEG V. NUDELMAN



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN02656
SO No. 21/SOR02851
PO No. 20115
Invoice Date 5/10/2021
Due date 6/9/2021
Terms: Net 30 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT
RECEIVING M-TH CLOSED FRIDAYS

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
G1785A0000-008	IMUTHANE® 17-85A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			16,500.00	LBS	2.15	35,475.00
			9210410654	16,500.00	LB		
G1895A0000-008	IMUTHANE® 18-95A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			4,000.00	LBS	2.20	8,800.00
			9210410799	4,000.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.
Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXX

Total USD 44,275.00
Tax Amount

Total USD 44,275.00

APP. 0041

Exhibit A



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN02913
SO No. 21/SOR03017
PO No. 201155 REL2
Invoice Date 5/21/2021
Due date 6/20/2021
Terms: Net 30 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT
RECEIVING M-TH CLOSED FRIDAYS

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
GGR4500000-008	IMUCURE GR-45 450 LB T/H			1,800.00	LBS	2.15	3,870.00
	PLASTICIZERS, RESIN OR PLASTIC						
			9210560946	1,800.00	LB		
	CLASS 55						

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.

Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXXXXXX

Total USD 3,870.00
Tax Amount

Total USD 3,870.00

APP. 0042

Exhibit B



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



Invoice No.	21/SIN02914
SO No.	21/SOR03058
PO No.	201158 REL1
Invoice Date	5/21/2021
Due date	6/20/2021
Terms:	Net 30 days
Delivery Terms:	Prepaid FOB Destination
	Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT
RECEIVING M-TH CLOSED FRIDAYS

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
GGR4500000-008	IMUCURE GR-45 450 LB T/H			1,800.00	LBS	2.15	3,870.00
	PLASTICIZERS, RESIN OR PLASTIC						
			9210560946	1,800.00	LB		
	CLASS 55						
G1785A0000-008	IMUTHANE® 17-85A 500 LB DRUM			25,000.00	LBS	2.15	53,750.00
	PLASTICIZERS, RESIN OR PLASTIC						
			9210510914	25,000.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.
Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXX

Total USD 57,620.00
Tax Amount

Total USD 57,620.00

APP. 0043

Exhibit C



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



Invoice No. 21/SIN03136
SO No. 21/SOR03059
PO No. 201158 REL2
Invoice Date 6/1/2021
Due date 7/1/2021
Terms: Net 30 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
G1785A0000-008	IMUTHANE® 17-85A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			30,500.00	LBS	2.15	65,575.00
			9210510958	14,000.00	LB		
			9210510959	16,500.00	LB		
G1896A0000-008	IMUTHANE® 18-96A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			7,500.00	LBS	2.20	16,500.00
			9201201996	7,500.00	LB		
	CLASS 55						

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.
Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXX

Total USD 82,075.00
Tax Amount

Total USD 82,075.00

APP. 0044

Exhibit D



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN03181
SO No. 21/SOR03062
PO No. 201159
Invoice Date 6/3/2021
Due date 7/3/2021
Terms: Net 30 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
G1785A0000-008	IMUTHANE® 17-85A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			29,500.00	LBS	2.15	63,425.00
			9210510959	5,000.00	LB		
			9210510961	24,500.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.
Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXX

Total USD 63,425.00
Tax Amount

Total USD 63,425.00

APP. 0045

Exhibit E



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN03363
SO No. 21/SOR03261
PO No. 201216
Invoice Date 6/11/2021
Due date 7/11/2021
Terms: Net 30 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
GGR4500000-008	IMUCURE GR-45 450 LB T/H			2,700.00	LBS	2.55	6,885.00
	PLASTICIZERS, RESIN OR PLASTIC						
			9210460679	2,700.00	LB		
	CLASS 55						
G1785A0000-008	IMUTHANE® 17-85A 500 LB DRUM			25,500.00	LBS	2.15	54,825.00
	PLASTICIZERS, RESIN OR PLASTIC						
			9210611086	25,500.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.
Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXX

Total USD 61,710.00
Tax Amount

Total USD 61,710.00

APP. 0046

Exhibit F



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN03518
SO No. 21/SOR03586
PO No. 201216 REL2
Invoice Date 6/18/2021
Due date 7/18/2021
Terms: Net 30 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
GGR4500000-008	IMUCURE GR-45 450 LB T/H			2,700.00	LBS	2.55	6,885.00
	PLASTICIZERS, RESIN OR PLASTIC						
			9210661095	2,700.00	LB		
	CLASS 55						
G1895A0000-008	IMUTHANE® 18-95A 500 LB DRUM			10,000.00	LBS	2.20	22,000.00
	PLASTICIZERS, RESIN OR PLASTIC						
			9210611092	10,000.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.

Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXXXXXX

Total USD 28,885.00
Tax Amount

Total USD 28,885.00

APP. 0047

Exhibit G



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



Invoice No. 21/SIN03545
SO No. 21/SOR03737
PO No. 210651
Invoice Date 6/21/2021
Due date 8/20/2021
Terms: Net 60 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT
EMAIL INVOICES TO

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
G1895A0000-008	IMUTHANE® 18-95A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC		9210611092	8,000.00	LBS	2.20	17,600.00
GGR4500000-008	IMUCURE GR-45 450 LB T/H PLASTICIZERS, RESIN OR PLASTIC		9210661095	5,400.00	LBS	2.55	13,770.00
	CLASS 55			5,400.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.
Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXX

Total USD 31,370.00
Tax Amount

Total USD 31,370.00

APP. 0048

Exhibit H



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN03697
SO No. 21/SOR03946
PO No. 210654
Invoice Date 6/25/2021
Due date 8/24/2021
Terms: Net 60 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT
EMAIL INVOICES TO

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
GR342LM000-200	IMUCIZER 342 LM 441 LB DRUM			1,764.00	LBS	3.00	5,292.00
	PLASTICIZERS, RESIN OR PLASTIC						
			221010028	1,764.00	LB		
	NMFC 149980	CLASS 55					

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.
Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXX

Total USD 5,292.00
Tax Amount

Total USD 5,292.00

APP. 0049

Exhibit I



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



novacote
flexpack

Invoice No. 21/SIN03867
SO No. 21/SOR03718
PO No. 201216 REL3
Invoice Date 7/2/2021
Due date 8/1/2021
Terms: Net 30 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
G1785A0000-008	IMUTHANE® 17-85A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			8,500.00	LBS	2.25	19,125.00
			9210611188	8,500.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.
Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXX

Total USD 19,125.00
Tax Amount

Total USD 19,125.00

APP. 0050

Exhibit J



286 Mantua Grove Road
West Deptford, NJ 08066-1732
USA
Phone: 800-345-8380
Fax: 856-224-8599



Invoice No. 21/SIN03871
SO No. 21/SOR03793
PO No. 210651 REL2
Invoice Date 7/2/2021
Due date 8/31/2021
Terms: Net 60 days
Delivery Terms: Prepaid FOB Destination
Page 1

INVOICE

SJOBRANDS INC
JIM SJOBERG
PO BOX 8198
ENNIS, TX 75120
USA

C000566

Ship-to:
SJOBRANDS INC
LYNN WEBSTER
1701 OAK GROVE ROAD
ENNIS, TX 75119
USA

Comments:

COA TO ACCOMPANY SHIPMENT
EMAIL INVOICES TO

Item No.	Description	DOT	Lot No.	Quantity	U/M	Unit Price	Amount
G1785A0000-008	IMUTHANE® 17-85A 500 LB DRUM PLASTICIZERS, RESIN OR PLASTIC			25,000.00	LBS	2.25	56,250.00
			9210611153	25,000.00	LB		

Please Remit To:
COIM USA, INC
62394 Collections Center Drive
Chicago, IL 60693-0623

Wire/ACH Instructions:
BANK OF AMERICA
Cherry Hill, NJ 08002
For the account of COIM USA, Inc.
Account # XXXXXXXXXX
Wire ABA# XXXXXX
ACH ABA# XXXXXX
SWIFT Code # XXXXXX

Total USD 56,250.00
Tax Amount

Total USD 56,250.00

APP. 0051

Exhibit K

**Jerrold S. Kulback***Also Member of New Jersey Bar*

jkulback@archerlaw.com

215-246-3162 (Ext. 5162) Direct

215-963-9999 Direct Fax

Archer & Greiner, P.C.

Three Logan Square

1717 Arch Street, Suite 3500

Philadelphia, PA 19103-2739

215-963-3300 Main

215-963-9999 Fax

www.archerlaw.com

August 30, 2021

VIA EMAIL (lynn@sjobrand.com)

SjoBrand Inc.

Attn: Lynn Webster, Vice President of Operations

1701 Oak Grove Road

Ennis, TX 75119

Re: Our client: COIM USA, Inc.
Amount Due: \$437,397.00

Dear Mr. Webster:

Our firm is counsel to COIM USA, Inc. ("Coim") We have been advised that SjoBrand Inc. ("SjoBrand") has purchased product from Coim that it has failed to pay for in accordance with the agreement between the parties. There is presently a balance due of \$437,397.00. A statement of the account is attached, and copies of the invoices will be provided upon request.

We have also discovered that SjoBrand is presently facing financing difficulties. This is contrary to the express representations that were made to Coim regarding SjoBrand's alleged procurement of new contracts, and an ability to timely pay for the product ordered from Coim. Coim believes that these were intentional misrepresentations that were made in order to induce Coim to extend terms to SjoBrand, at a time that SjoBrand knew or had reason to know it would not be able to pay for the product being purchased. This amounts to fraud upon Coim.

By this letter, Coim demands either immediate payment of \$437,397.00, or, pursuant to the Uniform Commercial Code, return of any unused product (for which appropriate credit will be given) and payment of the balance. Failure to comply with this letter will result in a complaint being filed by Coim against SjoBrand along with any and all individuals at SjoBrand, including yourself, who defrauded Coim.

SjoBrand Inc.

August 30, 2021

Page 2

Please contact me immediately to discuss how you intend to address this serious issue. Under the circumstances, your immediate attention to this matter is required. I strongly suggest that you consult with your own attorney.

This letter is sent in anticipation of litigation. All rights and remedies of Coim are reserved.

Very truly yours,

/s/ Jerrold Kulback

JERROLD S. KULBACK

JSK/md

Encl.

cc. COIM USA, Inc.

221924657v1

Aged Accounts Receivable

Thursday, August 26, 2021 3:55 PM

COIM USA Inc.

Page 1

COIMCLARK_V

(Detail, aged as of August 26, 2021)

Aged by transaction date.

No.	Name	Document		Aged Customer Balances					Doc. Curr.
		Type	Number	Balance Due	Current	31 - 60 Days	61 - 90 Days	Over 90 Days	
C000566	SJOBANDS INC		Phone No. 972-898-0577		Contact	JIM SJOBERG			
*** Over Limit ***			*** This			Payment Terms Code	60DAYS		
5/10/2021	Order 21/SOR02851	Invoice	21/SIN02656	44,275.00	0.00	0.00	0.00	44,275.00	
5/21/2021	Order 21/SOR03017	Invoice	21/SIN02913	3,870.00	0.00	0.00	0.00	3,870.00	
5/21/2021	Order 21/SOR03058	Invoice	21/SIN02914	57,620.00	0.00	0.00	0.00	57,620.00	
6/1/2021	Order 21/SOR03059	Invoice	21/SIN03136	82,075.00	0.00	0.00	82,075.00	0.00	
6/3/2021	Order 21/SOR03062	Invoice	21/SIN03181	63,425.00	0.00	0.00	63,425.00	0.00	
6/11/2021	Order 21/SOR03261	Invoice	21/SIN03363	61,710.00	0.00	0.00	61,710.00	0.00	
6/18/2021	Order 21/SOR03586	Invoice	21/SIN03518	28,885.00	0.00	0.00	28,885.00	0.00	
6/21/2021	Order 21/SOR03737	Invoice	21/SIN03545	31,370.00	0.00	0.00	31,370.00	0.00	
6/25/2021	Order 21/SOR03946	Invoice	21/SIN03697	5,292.00	0.00	0.00	5,292.00	0.00	
7/2/2021	Order 21/SOR03718	Invoice	21/SIN03867	19,125.00	0.00	19,125.00	0.00	0.00	
7/2/2021	Order 21/SOR03793	Invoice	21/SIN03871	56,250.00	0.00	56,250.00	0.00	0.00	
7/6/2021	Return Order 21/SRO00065	Credit	21/SCM00166	-16,500.00	0.00	-16,500.00	0.00	0.00	
C000566	Total Amount Due			437,397.00	0.00	58,875.00	272,757.00	105,765.00	
		Credit Limit:		400,000	0.00%	13.46%	62.36%	24.18%	
	Report Total Amount Due (USD)			437,397.00	0.00	58,875.00	272,757.00	105,765.00	
					0.00%	13.46%	62.36%	24.18%	

From: Charles Murnane <CMurnane@bn-lawyers.com>
Sent: Wednesday, June 22, 2022 9:11 PM
To: Kulback, Jerrold S.
Cc: Leney, Douglas G.; Oleg Nudelman; Paul Hammer
Subject: RE: COIM v. SJOBRAND - Docket No. 3:21-cv-2736-E

Jerry,

Thank you for speaking with me earlier today regarding the requested extension on responding to discovery as well as the case disposition. To confirm, defendant will now have until July 24, 2022 to respond to your client's discovery requests. Also to confirm, while I will still be involved in the case, Paul Hammer is the gentleman you should speak to with regards to discussing possible resolutions to this litigation, and the relative merits of the parties positions, as he is the one best placed to discuss such issues.

Thank you again for the courtesy of the extension, I do appreciate it.

Charles I. Murnane
Barron & Newburger, PC
7320 N. MoPac Expy., Suite 400
Austin, TX 78731
512.476.9103, x-213 | Office
512.731.5092 | Cell
512.279.0310 | Facsimile

cmurnane@bn-lawyers.com



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From: Kulback, Jerrold S. <jkulback@archerlaw.com>
Sent: Wednesday, June 22, 2022 3:35 PM
To: Charles Murnane <CMurnane@bn-lawyers.com>
Cc: Leney, Douglas G. <dleney@archerlaw.com>; Oleg Nudelman <onudelman@thompsonhorton.com>
Subject: RE: COIM v. SJOBRAND - Docket No. 3:21-cv-2736-E

Charles – Please call me at your earliest convenience to discuss this request and the case in general. My cell phone is 609-220-1608. Thank you.

Jerry

Jerrold S. Kulback, Esq.

PLEASE NOTE OUR NEW ADDRESS:

Archer & Greiner P.C.
1025 Laurel Oak Road
Voorhees, NJ 08043
856-673-3936
jkulback@archerlaw.com
www.archerlaw.com



From: Charles Murnane <CMurnane@bn-lawyers.com>
Sent: Wednesday, June 22, 2022 2:46 PM
To: Leney, Douglas G. <dleney@archerlaw.com>; Oleg Nudelman <onudelman@thompsonhorton.com>
Subject: COIM v. SJOBRAND - Docket No. 3:21-cv-2736-E

Counsel,

I am writing you to request a four-week extension of time for Defendant in the above-referenced case to respond to your client COIM's requests for production, requests for admissions, and interrogatories, from June 24, 2022 to July 22, 2022. I will of course be more than willing to grant an extension to your client when we propound our own discovery. I would appreciate the extension as I have unfortunately been out of the office for an extensive amount of time at the end of last month and this month due to a family medical emergency. An extension of time would also allow us to more fully answer your client's discovery requests at this time, as we are still investigating, and would hopefully avoid the need to amend our responses as a consequence.

Please let me know, and again, I would appreciate the courtesy.

Thank you,

Charles I. Murnane
Barron & Newburger, PC
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